2004

Classification of Industries and Assessment Rates

Newfoundland and Labrador

2004
TABLE OF RATES

2004 Industry Assessment Rates

The rates provided in this booklet are the 2004 industry assessment rates per $100 of assessable payroll except logging, volunteer firefighters, ambulance operators, and fish purchasing. The minimum assessment for any employer during the calendar year 2004 is $50.

In determining the amount of assessable payroll for the year 2004, the earnings of each worker (for the whole or any part of the calendar year) are to be included up to a maximum of $45,500.

The industry base assessment rate may be obtained by reference to the alphabetical index.

Once registered, all employers are classified on the basis of industry for insurance purposes. The industry group collectively pays the cost of all injuries that arise within the industry group. For classification purposes, the groups must be sufficiently large to provide for an adequate spread of risk and some stability in the assessment rate.

For assessment purposes, employers are classified by the industry or industries in which they are operating represented by NIC codes (Newfoundland Industrial Classification codes). The classification encompasses all work incidental to the production of goods and services provided. Incidental is where an operation, regardless of whether separated by location or payroll, exists to service the prime industry of the firm. Separate NIC codes are not allowed if the operation or activity is a supportive, inescapable or an ancillary part of the firm's main industry. For example, a manufacturing firm which maintains a sales division or sales outlet to sell its own products is not accorded a separate sales category; rather the sales are considered an inescapable part of the firm's manufacturing operation.

Construction Industry Levy

The Newfoundland and Labrador Construction Safety Association in partnership with the Commission implements a levy on firms operating in the NIC codes associated with the construction industry. The levy provides funding for the NLCSA to work with industry to provide a positive safety culture.

Newfoundland Industrial Classification

Why do I pay the same rate for my office workers and for my shop workers?

Classifications are based on the complete industry rather than on occupations within that industry for a number of reasons:

Simplicity — Attempting to classify employees individually would mean vastly more complicated guidelines and reporting and auditing procedures. (Many occupations are difficult to categorize and many employees perform two or more functions within the same business). The result would be much higher administration costs which would be passed on to the employer.

The number of classifications and rates — Occupational rating would require far more classifications and assessment rates than there are in the current system. Each classification would include fewer employees and a less stable revenue base. This would result in widely fluctuating assessment rates. Classification by occupation would not change the cost of claims. The total cost within any particular industry would not change if the assessments for some occupations were reduced; however, the rates for other occupations within the industry would have to vastly increase.

Experience Rating Program

For individual employers, who are experienced rated, the assessment rate will differ from the industry rates quoted in this booklet. The maximum deviation from the base assessment rate is an increase of 40% or decrease of 20%.

Experience rating is designed to improve employer awareness of the importance of safety in the workplace and to achieve equity through the use of rewards and penalties based on the employer's own accident cost experience compared to the industry's average cost. For more information concerning the experience rating program, please call (709) 778-1211.

Notice

The information contained in this booklet is for reference only. The *Workplace Health, Safety and Compensation Act*, along with its Regulations, constitute the official reference documents.

The Employer's Payroll Statement and Contractor's Report must be completed and returned on or before February 28, 2004.

Notice to Employers

1. If employers feel that they have been incorrectly classified, a detailed description of the type of industry in which they are operating must be sent to:

   Workplace Health, Safety and Compensation Commission
   Attn: Financial Analyst
   P O Box 9000, St. John's, NL, A1A 3B8
   Telephone: (709) 778-1189 or 1-800-563-9000 (in Newfoundland and Labrador)
   Fax: (709) 778-1110
   e-mail: assessments@whscc.nf.ca

2. It is the responsibility of the employer to advise the Financial Analyst, in writing, of a change in the main industrial undertaking of his/her operation.

3. Employers are required to report injuries to the Commission within 3 days of the injury. Forms can be faxed to (709) 778-1302.

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Salt Fish Operations	8272	3
Salt Water Fishing Industry (Trawlers-Offshore)	0311	2
Sand and Gravel Pits	0821	2
Sawmill and Planing Mill Products Industry	2512	4
Sawmill and Planing Mills	2510	4
Scheduled Air Transport Industry	4511	10
School Bus Operations Industry	4573	12
Scientific and Technical Services - Other	7759	19
Second-Hand Goods, Wholesale (Except Machinery and Automotive)	5992	15
Second-Hand Merchandise Stores n.e.c.	6591	17
Security and Investigation Services	7791	18
Segregated Funds	7213	18
Self-Serve Laundries and/or Dry Cleaners	9723	23
Septic System Installation	4213	9
Service Incidental to Water Transport - Other	4559	11
Service Industries Incidental to Transportation n.e.c. - Other	4599	12
Service Machinery, Equipment and Supplies, Wholesale	5792	14

Newfoundland Industrial Classification (NIC)	NIC Code	Page
Services Inc. to Construction n.e.c. - Other	4499	8
Services Incidental to Agriculture n.e.c. - Other	0239	24
Services Incidental to Fishing	0321	24
Services Incidental to Livestock - Other	0219	24
Services Incidental to Mining - Other (Including Mine Exploration)	0929	2
Services to Buildings and Dwellings - Other	9959	24
Shale Quarries	0815	2
Sheep and Goat Farms	0115	1
Sheet Metal and Built-Up Roofing	4236	9
Sheet Metal and Other Duct Work	4244	10
Shingle and Shake Industry	2511	4
Ship Chartering Industry	4544	11
Shipbuilding and Repair Industry (Including Oil Rigs)	3271	6
Shoe Repair	9791	24
Shoe Stores	6111	15
Siding Work	4232	9
Sign and Display Industry	3971	8
Silviculture	0511	1
Single Family Housing	4011	8
Site Work - Other (Including Landscaping)	4219	9
Skiing Facilities	9653	23
Snow Clearing	4591	9
Soap and Cleaning Compounds Industry	3761	8
Social Rehabilitation Services	8647	21
Social Service Planning and Advocacy Agencies	8694	22
Soft Drink Industry	1111	4
Soil Preparation, Planting and Cultivating Services	0221	24
Sound Recording Services	9614	22
Sporting Goods Stores	6541	17
Sports and Recreation Clubs - Other	9659	23
Spun Yarn and Woven Cloth Industries - Other	1829	7
Stamped and Pressed Metal Products Industries - Other	3049	6
Stationery and Office Supplies, Wholesale	5922	15
Steel Foundries	2912	5
Steel Pipe and Tube Industry	2921	5
Steel Reinforcing	4223	9
Storage and Warehousing Industries n.e.c. - Other	4799	12
Structural and Related Work - Other	4229	9
Structural Steel Erection	4227	9
Sugar and Chocolate Confectionery Industry	1083	4
Supermarkets	6011	15
Sweater Industry	2491	7

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Newfoundland Industrial Classification (NIC)	NIC Code	Page
Take-Out Food Services	9213	22
Taverns, Bars and Night Clubs	9221	22
Taxicab Industry	4581	12
Tea and Coffee Industry	1091	4
Telecommunication Carriers Industry	4821	13
Telecommunication Equipment Industry	3351	7
Telephone Answering Services	7795	19
Television Broadcasting Industry	4812	12
Television, Radio and Stereo Stores	6222	17
Terrazzo and Tile Work	4276	10
Textile Products Industries n.e.c. - Other	1999	7
Theatrical and Staged Entertainment Services - Other	9639	22
Ticket and Travel Agencies	9961	23
Tire, Battery, Parts and Accessories Stores	6342	17
Tires and Tubes, Wholesale	5521	14
Tobacco Products, Wholesale	5241	14
Toilet Soaps and Preparations, Wholesale	5232	14
Tour Boat Operations	4549	11
Tour Wholesalers and Operators	9962	23
Tourist Courts and Cabins	9113	22
Toy and Hobby Stores	6581	17
Toys and Games Industry	3932	8
Toys, Novelties and Fireworks, Wholesale	5941	15
Trade Work n.e.c. - Other	4299	10
Trawlers-Offshore	0311	2
Truck and Bus Body Industry	3241	6
Truck Transport	4560	11
Truck Transport Industries - Other	4569	12
Trucking Industry (General Freight)	4561	12
Trucks and Buses, Wholesale	5512	14
Turbine and Power Transmission Equipment	3194	6

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Newfoundland Industrial Classification (NIC)	NIC Code	Page
University Education	8531	20
Upholstered Household Furniture Industry	2612	4
Urban Transit Systems Industry	4571	12
Used Goods Moving and Storage Industry	4562	12
Utility Industries (Including Garbage/Waste) n.e.c. - Other	4999	12

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Newfoundland Industrial Classification (NIC)	NIC Code	Page
Valet Services, Pressing and/or Repair	9724	23
Vegetable Farms - Other	0152	1
Vending Machine Operators	6911	18
Veterinary Services	0211	24
Volunteer Firefighters and Ambulance Drivers (Per Operator)	8224	19

Newfoundland Industrial Classification (NIC)	NIC Code	Page
Waste Materials - Other	5919	14
Watch and Jewellery Repair Shops	6562	17
Water Transport	4540	11
Water Transport Industries - Other (Including Tour Boat Operations)	4549	11
Water Transport Service Industries	4550	11
Water Well Drilling	4212	9
Waterworks and Sewage Systems	4122	8
Welding	9942	5
Wet Heating and Air Conditioning Work	4243	9
Window Cleaning Services	9952	24
Wine Industry	1141	7
Wine Stores	6022	15
Wire Products Industries - Other	3059	6
Women's Clothing Contractors	2445	7
Women's Clothing Stores	6131	15
Women's Coat and Jacket Industry	2441	7
Women's, Misses' and Children's Outerwear, Wholesale	5312	14
Wood Industries - Other	2590	4
Wood Industries n.e.c. - Other	2599	4
Wooden Box and Pallet Industry	2561	7
Wooden Door and Window Industry	2543	4
Wooden Household Furniture Industry	2611	4
Wool Yarn and Woven Cloth Industry	1821	7
Wrecking and Demolition	4211	9

WORKPLACE HEALTH, SAFETY AND COMPENSATION COMMISSION

2004 Industry Assessment Rates

LIVESTOCK FARMING

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
0111 Dairy Farms	$6.31	$4.58 *
0112 Cattle Farms	$6.31	$4.58 *
0113 Hog Farms	$6.31	$4.58 *
0114 Poultry and Egg Farms	$6.31	$4.58 *
0115 Sheep and Goat Farms	$6.31	$4.58 *
0119 Livestock Combination Farms	$6.31	$4.58 *
0122 Horse and Other Equine Farms	$6.31	$4.58 *
0123 Furs and Skins, Ranch	$6.31	$4.58 *
0213 Poultry Services	$6.31	$4.58 *

OTHER FARMING AND SILVICULTURE

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
0135 Forage, Seed and Hay Farms	$3.35	$3.35
0141 Field Crop Combination Farms	$3.35	$3.35
0151 Fruit Farms	$3.35	$3.35
0152 Vegetable Farms - Other	$3.35	$3.35
0159 Fruit and Vegetable Combination Farms	$3.35	$3.35
0161 Mushrooms	$3.35	$3.35
0163 Nursery Products	$3.35	$3.35
0169 Horticultural Specialties - Other	$3.35	$3.35
0171 Livestock, Field Crop and Horticulture Combination Farms	$3.35	$3.35
0312 Fish Farming	$3.35	$3.35
0511 Silviculture	$3.35	$3.35
0622 Peat Farming	$3.35	$3.35

FISHING (PER $100 OF FISH PURCHASED)

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
0310 Fishing (per $100 of fish purchased)	$2.32	$2.32

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OFFSHORE FISH HARVESTING

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
0311	Salt Water Fishing Industry (Trawlers-Offshore)	$10.74	$15.66 *

LOGGING INDUSTRY (PER CUBIC METRE)

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
0411	Logging Industry (per cubic metre)	$1.63	$1.63
4565	Forest Products Trucking Industry (per cubic metre)	$1.63	$1.63

IRON MINES

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
0617	Iron Mines	$1.38	$1.71 *

OTHER MINES

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
0610	Metal Mines - Other	$3.46	$4.14 *
0611	Gold Mines	$3.46	$4.14 *
0612	Copper and Copper-Zinc Mines	$3.46	$4.14 *
0613	Nickel-Copper Mines	$3.46	$4.14 *
0623	Gypsum Mines	$3.46	$3.46
0629	Non-metal Mines - Other	$3.46	$5.27 *
0929	Services Incidental to Mining - Other (Including Mine Exploration Services)	$3.46	$3.46

OIL AND NATURAL GAS PRODUCTION

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
0711	Oil and Gas Production (Conventional Oil and Natural Gas Industry)	$0.99	$4.03 *
0712	Oil and Gas Production (Non-Conventional Crude Oil Industry)	$0.99	$4.03 *

QUARRIES AND STONE CUTTING

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
0810	Quarry and Sand Pits	$4.76	$4.76
0811	Granite Quarries	$4.76	$4.76
0812	Limestone Quarries	$4.76	$4.76
0815	Shale Quarries	$4.76	$4.76
0821	Sand and Gravel Pits	$4.76	$4.76

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QUARRIES AND STONE CUTTING

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
3599 Non-metallic Mineral Products n.e.c. - Other	$4.76	$4.76

OIL AND NATURAL GAS EXPLORATION

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
0911 Oil and Gas Exploration (Contract Drilling, Oil and Gas Industry)	$1.78	$5.35 *
0919 Oil and Gas Exploration (Other Services Incidental to Oil and Gas Industry)	$1.78	$5.35 *

CONTRACT DRILLING (EXCEPT OIL AND GAS)

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
0921 Contract Drilling (Except Oil and Gas)	$10.23	$9.19 *

MEAT AND POULTRY PRODUCTS

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
1010 Meat and Poultry Products	$33.08	$15.71 *
1011 Meat and Meat Products (Except Poultry)	$33.08	$15.71 *

FISH PRODUCTS INDUSTRY

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
1021 Fish Products Industry (Processing)	$6.14	$6.14
8272 Salt Fish Operations	$6.14	$5.78 *

DAIRY PRODUCTS

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
1041 Fluid Milk Industry	$5.23	$5.23
1049 Dairy Products Industries - Other	$5.23	$5.23

OTHER FOOD PRODUCTS

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
1031 Canned and Preserved Fruit and Vegetable Industry	$4.22	$4.22
1032 Frozen Fruit and Vegetable Industry	$4.22	$4.22
1053 Feed Industry	$4.22	$4.22
1071 Biscuit Industry	$4.22	$4.22

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OTHER FOOD PRODUCTS

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
1072	Bread and Other Bakery Products Industry	$4.22	$4.22
1083	Sugar and Chocolate Confectionery Industry	$4.22	$4.22
1091	Tea and Coffee Industry	$4.22	$4.22
1099	Food Products Industries n.e.c. - Other	$4.22	$4.22
1111	Soft Drink Industry	$4.22	$4.22

LEATHER INDUSTRY

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
1711	Leather Tanneries	$9.25	$5.45 *
1712	Footwear Industry	$9.25	$5.45 *
1719	Leather and Allied Products Industry - Other	$9.25	$5.45 *

SAWMILL AND FURNITURE PRODUCTS

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
2510	Sawmill and planing mills	$15.01	$15.01
2511	Shingle and Shake Industry	$15.01	$15.01
2512	Sawmill and Planing Mill Products Industry	$15.01	$15.01
2590	Wood Industries - Other	$15.01	$6.67 *
2599	Wood Industries n.e.c. - Other	$15.01	$6.67 *
2611	Wooden Household Furniture Industry	$15.01	$6.67 *
2612	Upholstered Household Furniture Industry	$15.01	$6.67 *
2649	Office Furniture Industries - Other	$15.01	$6.67 *
2691	Bed Spring and Mattress Industry	$15.01	$6.67 *
2692	Hotel and Restaurant Furniture Industry	$15.01	$6.67 *

OTHER WOOD PRODUCTS

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
2541	Prefabricated Wooden Buildings Industry	$4.80	$4.80
2542	Kitchen Cabinet and Bathroom Vanity Industry	$4.80	$4.80
2543	Wooden Door and Window Industry	$4.80	$4.80
2549	Millwork Industries - Other	$4.80	$4.80
2581	Coffin and Casket Industry	$4.80	$4.80

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PULP AND PAPER PRODUCTS

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
2710	Pulp and Paper Mills	$1.29	$1.29
2712	Newsprint Industry	$1.29	$1.29
2714	Building Board Industry	$1.29	$2.47 *
2731	Folding Carton and Set-up Box Industry	$1.29	$2.47 *
2732	Corrugated Box Industry	$1.29	$2.47 *
2799	Converted Paper Products Industries n.e.c. - Other	$1.29	$2.47 *

PRINTING AND PUBLISHING

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
2810	Printing and Publishing	$2.13	$2.02 *
2811	Business Forms Printing Industry	$2.13	$2.02 *
2819	Commercial Printing Industries - Other	$2.13	$2.02 *
2821	Platemaking, Typesetting and Bindery Industry	$2.13	$2.02 *
2831	Book Publishing Industry	$2.13	$2.02 *
2839	Publishing Industries - Other	$2.13	$2.02 *
2841	Newspapers, Magazines and Periodicals	$2.13	$2.02 *
2849	Combined Publishing and Printing - Other	$2.13	$2.02 *

PRIMARY METAL AND MACHINE SHOPS

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
2912	Steel Foundries	$4.42	$4.42
2919	Primary Steel Industries - Other	$4.42	$4.42
2921	Steel Pipe and Tube Industry	$4.42	$4.42
2941	Iron Foundries	$4.42	$4.42
2951	Primary Production of Aluminum	$4.42	$4.42
2999	Metal Rolling, Casting and Extruding - Other	$4.42	$4.42
3081	Machine Shop Industry	$4.42	$4.42
9942	Welding	$4.42	$4.42

RUBBER, PLASTIC AND METAL PRODUCTS

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
1599	Rubber Products Industries - Other	$6.24	$6.24
1611	Foamed and Expanded Plastic Products Industry	$6.24	$6.24
1621	Plastic Pipe and Pipe Fittings Industry	$6.24	$6.24
1691	Plastic Bag Industry	$6.24	$6.24
1699	Plastic Products Industries n.e.c. - Other	$6.24	$6.24

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RUBBER, PLASTIC AND METAL PRODUCTS

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
3021 Metal Tanks (Heavy Gauge) Industry	$6.24	$6.24
3022 Plate Work Industry	$6.24	$6.24
3029 Fabricated Structural Metal Products Industries - Other	$6.24	$6.24
3031 Metal Door and Window Industry	$6.24	$6.24
3039 Ornamental and Architectural Metal Products Industries - Other	$6.24	$6.24
3041 Custom Coating of Metal Products Industries	$6.24	$6.24
3049 Stamped and Pressed Metal Products Industries - Other	$6.24	$6.24
3053 Industrial Fastener Industry	$6.24	$6.24
3059 Wire Products Industries - Other	$6.24	$6.24
3099 Metal Fabricating Industries n.e.c. - Other	$6.24	$6.24

AUTOMOTIVE AND OTHER MACHINERY

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
3194 Turbine and Power Transmission Equipment	$5.02	$5.02
3199 Machinery and Equipment Industries, n.e.c. - Other	$5.02	$5.02
3240 Automobile Body Industries	$5.02	$5.02
3241 Truck and Bus Body Industry	$5.02	$5.02
3243 Non-commercial Trailer Industry	$5.02	$5.02
3244 Mobile Home Industry	$5.02	$5.02
3251 Motor Vehicle Engine and Engine Parts Industry	$5.02	$5.02
3256 Motor Vehicle Plastic Parts Industry	$5.02	$5.02

SHIPS AND OIL RIGS - CONSTRUCTION AND REPAIR

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
3271 Shipbuilding and Repair Industry (Including Oil Rigs)	$8.96	$8.96

BOATBUILDING - WOODEN/FIBERGLASS

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
3281 Boatbuilding and Repair Industry - Wooden/Fiberglass	$7.55	$7.55

CLAY, GLASS, CONCRETE AND PAVING PRODUCTS

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
3511 Domestic Clay Products Industry	$4.70	$4.70
3512 Imported Clay Products Industry	$4.70	$4.70

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CLAY, GLASS, CONCRETE AND PAVING PRODUCTS

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*	
3521	Cement Industry	$4.70	$4.70	
3540	Concrete Products	$4.70	$4.70	
3549	Miscellaneous Concrete Products Industry	$4.70	$4.70	
3551	Ready-mix Concrete Industry	$4.70	$4.70	
3562	Glass Products (Except Containers) Industry	$4.70	$4.70	
3699	Asphalt	$4.70	$4.70	

PETROLEUM PRODUCTS

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*	
3611	Petroleum Products (excluding Lubricating Oil and Grease)	$2.18	$2.18	

OTHER MANUFACTURING

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*	
1131	Brewery Products Industry	$2.26	$2.26	
1141	Wine Industry	$2.26	$2.26	
1821	Wool Yarn and Woven Cloth Industry	$2.26	$1.80	*
1829	Spun Yarn and Woven Cloth Industries - Other	$2.26	$1.80	*
1831	Broad Knitted Fabric Industry	$2.26	$1.80	*
1931	Canvas and Related Products Industry	$2.26	$1.80	*
1992	Contract Textile Dyeing and Finishing	$2.26	$1.80	*
1993	Household Products of Textile Materials Industry	$2.26	$1.80	*
1999	Textile Products Industries n.e.c. - Other	$2.26	$1.80	*
2431	Men's and Boys' Coat Industry	$2.26	$1.80	*
2441	Women's Coat and Jacket Industry	$2.26	$1.80	*
2445	Women's Clothing Contractors	$2.26	$1.80	*
2451	Children's Clothing Industry	$2.26	$1.80	*
2491	Sweater Industry	$2.26	$1.80	*
2492	Occupational Clothing Industry	$2.26	$1.80	*
2493	Glove Industry	$2.26	$1.80	*
2495	Fur Goods Industry	$2.26	$2.26	
2499	Clothing and Apparel Industries n.e.c. - Other	$2.26	$1.80	*
2561	Wooden Box and Pallet Industry	$2.26	$2.47	*
3350	Electronic Equipment Industries	$2.26	$1.80	*
3351	Telecommunication Equipment Industry	$2.26	$1.80	*
3352	Electronic Parts and Components Industry	$2.26	$1.80	*
3359	Electronic Equipment Industries - Other	$2.26	$1.80	*
3372	Electrical Switchgear and Protective Equipment	$2.26	$1.80	*

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OTHER MANUFACTURING

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
3593	Gypsum Products Industry	$2.26	$3.27 *
3711	Industrial Inorganic Chemicals n.e.c.	$2.26	$2.30 *
3712	Industrial Organic Chemicals n.e.c.	$2.26	$2.30 *
3721	Chemical Fertilizer Industry	$2.26	$2.30 *
3722	Mixed Fertilizer Industry	$2.26	$2.30 *
3761	Soap and Cleaning Compounds Industry	$2.26	$2.36 *
3911	Indicating and Recording Instruments Industry	$2.26	$1.80 *
3912	Instruments and Related Products - Other	$2.26	$1.80 *
3914	Ophthalmic Goods Industry	$2.26	$1.80 *
3932	Toys and Games Industry	$2.26	$2.26
3971	Sign and Display Industry	$2.26	$2.96 *
3991	Broom, Brush and Mop Industry	$2.26	$2.47 *
3994	Musical Instruments and Sound Recording	$2.26	$2.47 *
3999	Manufactured Products Industries, n.e.c. - Other	$2.26	$1.80 *

BUILDING, DEVELOPING AND GENERAL CONTRACTING

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
4011	Single Family Housing	$5.91	$5.91
4012	Apartment and Other Multiple Housing	$5.91	$5.91
4013	Residential Renovation	$5.91	$5.91
4020	Non-residential Building	$5.91	$5.91
4021	Manufacturing and Light Industrial Building	$5.91	$5.91
4022	Commercial Building	$5.91	$5.91
4023	Institutional Building	$5.91	$5.91
4411	Project Management, Construction	$5.91	$5.91
4491	Land Developers	$5.91	$5.91
4499	Services Inc. to Construction n.e.c. - Other	$5.91	$5.91

INDUSTRIAL AND HEAVY CONSTRUCTION AND SITE WORK

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
4112	Gas, Oil, Energy Related Struct (exc. Pipelines)	$5.55	$6.14 *
4120	Highway and Heavy Construction	$5.55	$5.55
4121	Highways, Streets and Bridges	$5.55	$5.55
4122	Waterworks and Sewage Systems	$5.55	$5.55
4123	Hydro Power Plants and Related Structures (Except Transmission Lines)	$5.55	$5.58 *
4124	Power and Telecommunication Transmission Lines	$5.55	$5.58 *
4129	Heavy Construction - Other	$5.55	$6.14 *

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INDUSTRIAL AND HEAVY CONSTRUCTION AND SITE WORK

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
4211 Wrecking and Demolition	$5.55	$5.55
4212 Water Well Drilling	$5.55	$5.55
4213 Septic System Installation	$5.55	$5.55
4214 Excavating and Grading	$5.55	$5.55
4215 Equipment Rental (With Operator)	$5.55	$5.55
4216 Asphalt Paving	$5.55	$5.55
4217 Fencing Installation	$5.55	$5.55
4219 Site Work - Other (Including Landscaping)	$5.55	$5.55
4591 Highway, Street and Bridge Maintenance Industry (Including Snow Clearing)	$5.55	$5.55

STRUCTURAL AND RELATED WORK

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
4221 Piledriving Work	$10.05	$10.05
4222 Form Work	$10.05	$10.05
4223 Steel Reinforcing	$10.05	$10.05
4224 Concrete Pouring and Finishing	$10.05	$10.05
4225 Precast Concrete Installation	$10.05	$10.05
4226 Rough and Framing Carpentry	$10.05	$10.05
4227 Structural Steel Erection	$10.05	$10.05
4229 Structural and Related Work - Other	$10.05	$10.05
4235 Roof Shingling	$10.05	$10.05
4236 Sheet Metal and Built-Up Roofing	$10.05	$10.05

EXTERIOR CLOSE-IN WORK

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
4231 Masonry Work	$5.97	$5.97
4232 Siding Work	$5.97	$5.97
4233 Glass and Glazing Work	$5.97	$5.97
4234 Insulation Work	$5.97	$5.97

PLUMBING, HEATING AND AIR CONDITIONING

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
4240 Plumbing, Heating and Air Conditioning Work	$3.89	$3.89
4241 Plumbing	$3.89	$3.89
4242 Dry Heating and Gas Piping Work	$3.89	$3.89
4243 Wet Heating and Air Conditioning Work	$3.89	$3.89

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PLUMBING, HEATING AND AIR CONDITIONING

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
4244	Sheet Metal and Other Duct Work	$3.89	$3.89

MECHANICAL SPECIALTY WORK

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
4251	Process Piping Work	$5.16	$5.16
4252	Automatic Sprinkler System Installation	$5.16	$5.16
4253	Refrigeration Work (Commercial)	$5.16	$5.16
4255	Millwright and Rigging Work	$5.16	$5.16
4259	Mechanical Specialty Work - Other	$5.16	$5.16
4291	Elevator and Escalator Installation	$5.16	$5.16
4293	Residential Swimming Pool Installation	$5.16	$5.30 *

ELECTRICAL WORK

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
4261	Electrical Work	$3.19	$3.19

INTERIOR FINISHING AND OTHER TRADES

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
4270	Interior and Finishing Work	$6.35	$6.35
4271	Plastering and Stucco Work	$6.35	$6.35
4272	Drywall Work	$6.35	$6.35
4274	Finish Carpentry	$6.35	$6.35
4275	Painting and Decorating Work	$6.35	$6.35
4276	Terrazzo and Tile Work	$6.35	$6.35
4277	Hardwood Flooring Installation	$6.35	$6.35
4278	Flooring and Carpet Work (Resilient)	$6.35	$6.35
4279	Interior and Finishing Work - Other	$6.35	$6.35
4299	Trade Work n.e.c. - Other	$6.35	$6.35

AIR AND RAILWAY TRANSPORTATION

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
4510	Air Transport	$1.11	$1.11
4511	Scheduled Air Transport Industry	$1.11	$1.11
4512	Air Transport, Chartered, Industry (Non-Scheduled)	$1.11	$1.11

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AIR AND RAILWAY TRANSPORTATION

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
4513 Air Transport, Specialty, Industry (Non-Scheduled)	$1.11	$1.11
4522 Aircraft Rental Industry	$1.11	$1.11
4530 Railway Transport	$1.11	$1.11

AIRPORT OPERATIONS INDUSTRY

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
4521 Airport Operations Industry	$6.06	$5.56 *

AIRCRAFT SERVICING

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
4523 Aircraft Servicing Industry	$2.75	$2.75

WATER TRANSPORTATION

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
4540 Water Transport	$3.36	$3.36
4541 Freight and Passenger Water Transport Industry	$3.36	$3.36
4542 Ferry Industry	$3.36	$3.36
4544 Ship Chartering Industry	$3.36	$3.36
4549 Water Transport Industries - Other (Including Tour Boat Operations)	$3.36	$3.36
4554 Piloting Service, Water Transport Industry	$3.36	$3.36
4555 Marine Shipping Agencies Industry	$3.36	$3.36

SERVICES INCIDENTAL TO WATER TRANSPORTATION

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
4543 Marine Towing Industry	$8.25	$6.36 *
4550 Water Transport Service Industries	$8.25	$8.25
4551 Marine Cargo Handling Industry	$8.25	$8.25
4559 Service Incidental to Water Transport - Other	$8.25	$8.25
8264 Diving Services (Commercial/Recreational)	$8.25	$8.25

GENERAL TRUCKING AND WAREHOUSING (INCLUDING WASTE DISPOSAL)

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
4560 Truck Transport	$7.16	$7.16

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GENERAL TRUCKING AND WAREHOUSING (INCLUDING WASTE DISPOSAL)

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
4561	Trucking Industry (General Freight)	$7.16	$7.16
4562	Used Goods Moving and Storage Industry	$7.16	$7.16
4569	Truck Transport Industries - Other	$7.16	$7.16
4791	Refrigerated Warehousing Industry	$7.16	$5.24 *
4799	Storage and Warehousing Industries n.e.c. - Other	$7.16	$7.16
4999	Utility Industries (Including Garbage/Waste) n.e.c. - Other	$7.16	$7.16

BULK DRY MATERIALS AND LIQUIDS TRUCKING

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
4563	Beverages, Dairy and Bakery Products Trucking Industry	$3.31	$3.31
4564	Bulk Liquids Trucking Industry (Local Oil Distribution)	$3.31	$3.31

OTHER TRANSPORTATION INCLUDING DRIVER TRAINING

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
4571	Urban Transit Systems Industry	$2.55	$2.55
4572	Interurban and Rural Transit Systems Industry	$2.55	$2.55
4573	School Bus Operations Industry	$2.55	$2.55
4574	Charter and Sightseeing Bus Services Industry	$2.55	$2.55
4575	Limousine Service to Airports and Stations	$2.55	$2.55
4581	Taxicab Industry	$2.55	$2.55
4592	Freight Forwarding Industry	$2.55	$2.55
4599	Service Industries Incidental to Transportation n.e.c. - Other	$2.55	$5.00 *
8599	Driver Training	$2.55	$2.55

CABLE TELEVISION INDUSTRY

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
4814	Cable Television Industry	$1.49	$1.39 *

OTHER COMMUNICATION INDUSTRIES

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
4810	Broadcasting	$0.58	$0.58
4811	Radio Broadcasting Industry	$0.58	$0.58
4812	Television Broadcasting Industry	$0.58	$0.58
4813	Radio and Television Broadcasting (Combined)	$0.58	$0.58

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OTHER COMMUNICATION INDUSTRIES

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
4821 Telecommunication Carriers Industry	$0.58	$0.58

COURIER SERVICE INDUSTRY

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
4841 Postal Service Industry	$7.22	$4.52 *
4842 Courier Service Industry	$7.22	$4.52 *

OTHER UTILITY INDUSTRIES

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
4911 Electric Power Systems Industry	$0.83	$0.83

WHOLESALE FOODS

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
5211 Confectionery, Wholesale	$4.38	$2.26 *
5212 Frozen Foods (Packaged), Wholesale	$4.38	$4.38
5214 Poultry and Eggs, Wholesale	$4.38	$4.38
5215 Fish and Seafood, Wholesale	$4.38	$4.38
5216 Fresh Fruit and Vegetables, Wholesale	$4.38	$4.38
5217 Meat and Meat Products, Wholesale	$4.38	$4.38
5219 Foods, Wholesale - Other	$4.38	$4.38

WHOLESALE BEVERAGES AND RECYCLING DEPOTS

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
5221 Beverages, Wholesale	$2.41	$2.41
5223 Recycling Depots (Beverage and Paper Products)	$2.41	$2.41

WHOLESALE BUILDING MATERIALS

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
5621 Hardware, Wholesale	$2.58	$2.58
5622 Plumbing, Heating and Air Conditioning Equipment Supplies Wholesale	$2.58	$2.58
5631 Lumber, Plywood and Millwork, Wholesale	$2.58	$2.58
5639 Building Materials, Wholesale - Other	$2.58	$2.58

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WHOLESALE MACHINERY, EQUIPMENT AND SUPPLIES

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
5711	Farm Machinery, Equipment and Supplies, Wholesale	$0.97	$1.55 *
5721	Construction and Forestry Machinery, Equipment and Supplies, Wholesale	$0.97	$1.55 *
5722	Mining Machinery, Equipment and Supplies, Wholesale	$0.97	$1.55 *
5731	Industrial Machinery, Equipment and Supplies, Wholesale	$0.97	$1.07 *
5741	Electrical Wiring Supplies and Electrical Construction Material, Wholesale	$0.97	$1.07 *
5742	Electrical General and Transportation Equipment and Supplies, Wholesale	$0.97	$1.07 *
5743	Electronic Machinery Equipment and Supplies, Wholesale	$0.97	$1.07 *
5744	Computer and Related Machinery, Equipment and Software, Wholesale	$0.97	$1.07 *
5749	Electrical Machinery, Equipment and Supplies, Wholesale - Other	$0.97	$1.07 *
5791	Office and Store Machinery Equipment and Supplies, Wholesale	$0.97	$1.07 *
5792	Service Machinery, Equipment and Supplies, Wholesale	$0.97	$1.07 *
5793	Professional Machinery, Equipment and Supplies, Wholesale	$0.97	$1.07 *
5799	Machinery, Equipment and Supplies n.e.c., Wholesale - Other	$0.97	$1.07 *

WASTE MATERIALS

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
5911	Automobile Wrecking	$8.01	$6.71 *
5919	Waste Materials - Other	$8.01	$8.01

OTHER WHOLESALE PRODUCTS

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
5111	Petroleum Products, Wholesale	$1.51	$1.51
5231	Drugs, Wholesale	$1.51	$1.51
5232	Toilet Soaps and Preparations, Wholesale	$1.51	$1.51
5241	Tobacco Products, Wholesale	$1.51	$1.51
5312	Women's, Misses' and Children's Outerwear, Wholesale	$1.51	$1.51
5314	Footwear, Wholesale	$1.51	$1.51
5321	Piece Goods, Wholesale	$1.51	$1.51
5329	Notions and Other Dry Goods, Wholesale	$1.51	$1.51
5412	Electronic Household Appliances, Wholesale	$1.51	$1.51
5421	Household Furniture, Wholesale	$1.51	$1.51
5432	Floor Coverings, Wholesale	$1.51	$1.51
5439	Household Furnishings, Wholesale - Other	$1.51	$1.51
5512	Trucks and Buses, Wholesale	$1.51	$1.51
5521	Tires and Tubes, Wholesale	$1.51	$1.51
5529	Motor Vehicle Parts and Accessories, Wholesale - Other	$1.51	$1.51
5612	Iron and Steel Products, Wholesale - Other	$1.51	$1.51

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OTHER WHOLESALE PRODUCTS

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
5619	Metal and Metal Products, Wholesale (Combination)	$1.51	$1.51
5922	Stationery and Office Supplies, Wholesale	$1.51	$1.51
5929	Paper and Paper Products, Wholesale - Other	$1.51	$1.51
5939	Agricultural Chemical and Other Farm Supplies, Wholesale	$1.51	$1.51
5941	Toys, Novelties and Fireworks, Wholesale	$1.51	$1.51
5942	Amusement and Sporting Goods, Wholesale	$1.51	$1.51
5952	Musical Instruments and Accessories, Wholesale	$1.51	$1.51
5961	Jewellery and Watches, Wholesale	$1.51	$1.51
5971	Industrial and Household Chemicals, Wholesale	$1.51	$1.51
5981	General Merchandise, Wholesale	$1.51	$1.51
5991	Books, Periodicals and Newspapers, Wholesale	$1.51	$1.51
5992	Second-Hand Goods, Wholesale (Except Machinery and Automotive)	$1.51	$1.51

SUPERMARKETS

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
6011	Supermarkets	$5.94	$5.24 *

GROCERY AND GENERAL STORES (EXCEPT SUPERMARKETS)

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
6012	Convenience/Grocery Stores (Except Supermarkets)	$2.45	$2.26 *
6015	Fruit and Vegetable Stores	$2.45	$2.26 *
6016	Meat Markets	$2.45	$2.26 *
6019	Food (Specialty) Stores - Other	$2.45	$2.26 *
6412	General Stores	$2.45	$2.26 *
6413	General Merchandise Stores - Other	$2.45	$2.26 *

RETAIL CONSUMER PRODUCTS

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
6021	Liquor Stores	$1.47	$1.47
6022	Wine Stores	$1.47	$1.47
6023	Beer Stores	$1.47	$1.47
6031	Pharmacies	$1.47	$1.47
6032	Patent Medicine and Toiletries Stores	$1.47	$1.47
6111	Shoe Stores	$1.47	$1.47
6121	Men's Clothing Stores	$1.47	$1.47
6131	Women's Clothing Stores	$1.47	$1.47

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RETAIL CONSUMER PRODUCTS

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
6141	Children's Clothing Stores	$1.47	$1.47
6149	Clothing Stores, n.e.c. - Other	$1.47	$1.47
6151	Fabric & Yarn Stores	$1.47	$1.47

HOUSEHOLD FURNISHING AND APPLIANCE STORES AND REPAIR SHOPS

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
6211	Household Furniture Stores (With Appliances and Furnishings)	$3.56	$2.90 *
6212	Household Furniture Stores (Without Appliances and Furnishings)	$3.56	$2.90 *
6213	Furniture Refinishing and Repair Shops	$3.56	$3.56
6231	Floor Covering Stores	$3.56	$2.90 *
6239	Household Furnishings Stores - Other	$3.56	$2.26 *

AUTOMOBILE DEALERS

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
6311	Automobile (New) Dealers	$2.02	$2.02
6312	Automobile (Used) Dealers	$2.02	$2.02

GASOLINE STATIONS AND CAR WASHES

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
6331	Gasoline Stations	$2.26	$2.26
6391	Car Washes	$2.26	$2.26

MOTOR VEHICLE AND ELECTRIC MOTOR REPAIR SHOPS

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
6351	Garages (General Repairs)	$4.65	$4.65
6352	Paint and Body Repair Shops	$4.65	$4.65
6353	Muffler Replacement Shops	$4.65	$4.65
6354	Motor Vehicle Glass Replacement Shops	$4.65	$4.65
6355	Motor Vehicle Transmission Repair Shops	$4.65	$4.65
6359	Motor Vehicle Repair Shops - Other	$4.65	$4.65
6399	Motor Vehicle Services n.e.c. - Other	$4.65	$4.65
9941	Electric Motor Repair	$4.65	$4.65

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RECREATIONAL VEHICLES, AUTOMOTIVE PARTS AND HARDWARE STORES

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
6321	Motor Home and Travel Trailer Dealers	$3.24	$3.24
6322	Boats, Outboard Motors and Boating Accessories Dealers	$3.24	$3.24
6323	Motorcycle and Snowmobile Dealers	$3.24	$3.24
6329	Recreational Vehicle Dealers - Other	$3.24	$3.24
6341	Home and Auto Supply Stores	$3.24	$2.90 *
6342	Tire, Battery, Parts and Accessories Stores	$3.24	$2.90 *
6531	Hardware Stores	$3.24	$2.90 *

DEPARTMENT STORES

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
6411	Department Stores	$3.24	$3.24

OTHER RETAIL STORES

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
0162	Greenhouse Products	$1.15	$1.15
2699	Furniture and Fixture Industries n.e.c. (Including Custom Framing) - Other	$1.15	$2.02 *
6221	Appliance, TV, Radio and Stereo Stores	$1.15	$1.15
6222	Television, Radio and Stereo Stores	$1.15	$1.15
6223	Appliance, TV, Radio and Stereo Repair Shops	$1.15	$1.15
6232	Drapery Stores	$1.15	$1.15
6511	Book and Stationery Stores	$1.15	$1.15
6521	Florist Shops	$1.15	$1.15
6522	Lawn and Garden Centres	$1.15	$1.15
6532	Paint, Glass and Wallpaper Stores	$1.15	$1.15
6541	Sporting Goods Stores	$1.15	$1.15
6542	Bicycle Shops	$1.15	$1.15
6551	Musical Instrument Stores	$1.15	$1.15
6552	Record and Tape Stores	$1.15	$1.15
6561	Jewellery Stores	$1.15	$1.15
6562	Watch and Jewellery Repair Shops	$1.15	$1.15
6571	Camera and Photographic Supply Stores	$1.15	$1.15
6581	Toy and Hobby Stores	$1.15	$1.15
6582	Gift, Novelty and Souvenir Stores	$1.15	$1.15
6591	Second-Hand Merchandise Stores n.e.c.	$1.15	$1.15
6592	Opticians Shops	$1.15	$1.15
6593	Art Galleries and Artists Supply Stores	$1.15	$1.15
6594	Luggage and Leather Goods Stores	$1.15	$1.15

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OTHER RETAIL STORES

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
6595	Monument and Tombstone Dealers	$1.15	$1.15
6596	Pet Stores	$1.15	$1.15
6599	Retail Stores n.e.c. - Other	$1.15	$1.15
6911	Vending Machine Operators	$1.15	$1.15
6921	Direct Sellers	$1.15	$1.01 *
9612	Motion Picture and Video Distribution (Including Video Rental Stores)	$1.15	$1.15

FINANCE AND INSURANCE

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
7021	Chartered Banks	$0.50	$0.50
7029	Banking-Type Intermediaries - Other	$0.50	$0.50
7041	Deposit Accepting Mortgage Companies (Except Co-operatives)	$0.50	$0.50
7051	Local Credit Unions	$0.50	$0.50
7111	Consumer Loan Companies	$0.50	$0.50
7124	Financial Leasing Companies	$0.50	$0.50
7129	Business Financing Companies - Other	$0.50	$0.50
7211	Investment (Mutual) Funds	$0.50	$0.50
7213	Segregated Funds	$0.50	$0.50
7214	Investment Companies	$0.50	$0.50
7215	Holding Companies	$0.50	$0.50
7221	Mortgage Investment Companies	$0.50	$0.50
7229	Mortgage Companies - Other	$0.50	$0.50
7292	Estate, Trust and Agency Funds	$0.50	$0.50
7311	Life Insurers	$0.50	$0.50
7331	Health Insurers	$0.50	$0.50
7339	Property and Casualty Insurers - Other	$0.50	$0.50
7411	Investment Dealers	$0.50	$0.50
7413	Commodity Brokers	$0.50	$0.50
7421	Mortgage Brokers	$0.50	$0.50
7611	Insurance and Real Estate Agencies	$0.50	$0.50

REAL ESTATE OPERATORS AND SECURITY

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
7511	Operators of Residential Buildings and Dwellings	$2.82	$2.82
7512	Operators of Non-Residential Buildings	$2.82	$2.82
7599	Real Estate Operators - Other	$2.82	$2.82
7791	Security and Investigation Services	$2.82	$2.75 *

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ACCOUNTING, LEGAL AND TECHNICAL SERVICES

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
7721	Computer Services	$0.66	$0.66
7722	Computer Equipment Maintenance and Repair	$0.66	$1.09 *
7731	Chartered and Certified Accountants, Offices of	$0.66	$0.66
7739	Accounting and Bookkeeping Services - Other	$0.66	$0.66
7741	Advertising Agencies	$0.66	$0.66
7742	Media Representatives	$0.66	$0.66
7743	Outdoor Display and Billboard Advertising	$0.66	$0.84 *
7749	Advertising Services - Other	$0.66	$0.66
7751	Architects, Offices of	$0.66	$0.66
7752	Engineers, Offices of	$0.66	$0.66
7759	Scientific and Technical Services - Other	$0.66	$0.66
7761	Lawyers and Notaries, Offices of	$0.66	$0.66
7771	Management Consulting Services	$0.66	$0.66

OTHER BUSINESS SERVICES

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
7710	Employment Agencies and Personnel Suppliers	$0.86	$0.86
7711	Employment Agencies	$0.86	$0.86
7712	Personnel Suppliers	$0.86	$0.86
7792	Credit Bureau Services	$0.86	$0.86
7793	Collection Agencies	$0.86	$0.86
7794	Customs Brokers	$0.86	$0.86
7795	Telephone Answering Services	$0.86	$0.86
7796	Duplicating Services	$0.86	$0.86
7799	Business Services n.e.c. - Other	$0.86	$0.86

FACTORY FREEZER TRAWLERS AND FISH MONITORING

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
8171	Factory Freezer Trawlers (Shrimp)	$7.33	$7.22 *
8172	Observation and Monitoring of Fishing Vessels	$7.33	$7.22 *

VOLUNTEER FIREFIGHTERS AND AMBULANCE DRIVERS

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
8224	Volunteer Firefighters and Ambulance Drivers (per operator)	$27.50	$27.50

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FEDERAL AND PROVINCIAL GOVERNMENT FUNDED PROJECTS

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
8175	Federal Government Funded Projects	$3.48	$3.48
8275	Provincial Government Funded Projects	$3.48	$3.48

PROVINCIAL AND MUNICIPAL GOVERNMENT SERVICES

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
8274	Housing Administration	$2.60	$2.60
8300	Local government services - Municipalities	$2.60	$2.60
8325	Regulatory Services	$2.60	$2.60
8373	Environment Administration	$2.60	$2.60

ELEMENTARY AND SECONDARY EDUCATION

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
8511	Elementary and Secondary Education	$4.28	$4.28

OTHER EDUCATIONAL SERVICES

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
8521	Post-Secondary Non-University Education	$0.61	$0.61
8531	University Education	$0.61	$0.61
8541	Library Services	$0.61	$0.61
8551	Museums and Archives	$0.61	$0.61

HOSPITALS AND AMBULANCE SERVICE

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
8611	Hospitals (General)	$3.35	$3.35
8615	Addiction Hospitals	$3.35	$3.35
8631	Ambulance Services	$3.35	$3.35

HOMES FOR NURSING CARE

Newfoundland Industrial Classification		*Calculated Rate*	*2004 Base Rate*
8621	Homes For Nursing Care	$7.63	$7.63

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OTHER INSTITUTIONAL HEALTH AND SOCIAL SERVICES

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
8622 Personal Care Homes	$8.47	$8.47
8624 Homes For Mentally Handicapped and/or Disabled	$8.47	$8.47
8626 Homes For Alcohol/Drug Addicts	$8.47	$5.59 *
8629 Institutional Health and Social Services n.e.c. - Other	$8.47	$5.59 *

HOME CARE AND HOME-MAKER SERVICES

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
8634 Home Care Services (Including Home Nursing)	$8.20	$8.20
8645 Home-Maker Services	$8.20	$8.20

CHILD DAY-CARE AND NURSERY SCHOOL SERVICES

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
8641 Child Day-Care and Nursery School Services	$3.52	$1.01 *

OFFICES OF HEALTH AND SOCIAL SERVICES PRACTITIONERS

Newfoundland Industrial Classification	*Calculated Rate*	*2004 Base Rate*
8632 Drug Addiction and Alcoholism Treatment	$0.99	$0.99
8633 Health Rehabilitation Clinics	$0.99	$0.99
8635 Public Health Clinics/Community Health Centers	$0.99	$4.00 *
8639 Non-Institutional Health Services - Other	$0.99	$0.99
8643 Family Planning Services	$0.99	$0.99
8647 Social Rehabilitation Services	$0.99	$0.99
8649 Non-Institutional Social Services - Other	$0.99	$4.00 *
8651 Physicians, General Practice, Offices of	$0.99	$0.99
8652 Physicians and Surgeons, Specialists, Offices of	$0.99	$0.99
8653 Dentists, General Practice, Offices of	$0.99	$0.99
8654 Dentists, Specialists, Offices of	$0.99	$0.99
8661 Chiropractors and Osteopaths, Offices of	$0.99	$0.99
8662 Nurses, Registered, Offices of	$0.99	$0.99
8665 Physio Occupational Therapists, Offices of	$0.99	$0.99
8666 Optometrists, Offices of	$0.99	$0.99
8667 Podiatrists and Chiropodists, Offices of	$0.99	$0.99
8669 Health Practitioners, Offices of - Other	$0.99	$0.99
8671 Psychologists, Offices of	$0.99	$0.99
8681 Medical Laboratories	$0.99	$0.99
8685 Blood Bank Laboratories	$0.99	$0.99

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OFFICES OF HEALTH AND SOCIAL SERVICES PRACTITIONERS

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
8691	Health Care and Public Safety Promotion Associations and Agencies	$0.99	$0.99
8694	Social Service Planning and Advocacy Agencies	$0.99	$0.99
8699	Health and Social Service - Other	$0.99	$0.99

ACCOMMODATION SERVICES

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
9110	Hotels and Motels	$3.82	$3.82
9111	Hotels and Motor Hotels	$3.82	$3.82
9112	Motels	$3.82	$3.82
9113	Tourist Courts and Cabins	$3.82	$3.82
9114	Guest Houses and Tourist Homes (Including Bed and Breakfast)	$3.82	$3.82
9121	Lodging Houses and Residential Clubs	$3.82	$3.82
9131	Camping Grounds and Travel Trailer Parks	$3.82	$3.25 *
9141	Outfitters (Hunting and Fishing Camps)	$3.82	$3.82
9149	Recreation and Vacation Camps - Other	$3.82	$3.25 *

FOOD AND BEVERAGE SERVICES

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
9210	Food Services	$3.71	$3.71
9211	Restaurants, Licensed	$3.71	$3.71
9212	Restaurants, Unlicensed (Including Drive-Ins)	$3.71	$3.71
9213	Take-Out Food Services	$3.71	$3.71
9214	Caterers	$3.71	$3.71
9221	Taverns, Bars and Night Clubs	$3.71	$3.71

AMUSEMENT AND RECREATION

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
9610	Audio and Video Production and Distribution	$2.63	$1.39 *
9611	Motion Picture and Video Production	$2.63	$1.39 *
9614	Sound Recording Services	$2.63	$1.39 *
9619	Motion Picture, Audio and Video Services - Other	$2.63	$1.39 *
9621	Regular Motion Picture Theatres	$2.63	$1.39 *
9631	Entertainment Production Companies and Artists	$2.63	$1.39 *
9639	Theatrical and Staged Entertainment Services - Other	$2.63	$1.39 *
9641	Professional Sports Clubs	$2.63	$2.63
9643	Horse Race Tracks	$2.63	$2.63

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AMUSEMENT AND RECREATION

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
9644	Race Tracks - Other	$2.63	$2.63
9651	Golf Courses	$2.63	$2.63
9652	Curling Clubs	$2.63	$2.63
9653	Skiing Facilities	$2.63	$2.63
9659	Sports and Recreation Clubs - Other	$2.63	$2.63
9661	Gambling Operations	$2.63	$2.63
9691	Bowling Alleys and Billiard Parlours	$2.63	$2.63
9692	Amusement Park, Carnival and Circus Operations	$2.63	$2.63
9693	Dance Halls, Studios and Schools	$2.63	$2.63
9694	Coin-Operated Amusement Services	$2.63	$2.63
9695	Roller Skating Facilities	$2.63	$2.63
9699	Amusement and Recreational Services - Other	$2.63	$2.63

PERSONAL AND HOUSEHOLD SERVICES

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
9711	Barber Shops	$2.58	$1.24 *
9712	Beauty Shops	$2.58	$1.24 *
9713	Barber and Beauty Shops (Combination)	$2.58	$1.24 *
9721	Power Laundries and/or Dry Cleaners	$2.58	$2.58
9723	Self-Serve Laundries and/or Dry Cleaners	$2.58	$2.58
9724	Valet Services, Pressing and/or Repair	$2.58	$2.26 *

MEMBER ORGANIZATIONS, TRAVEL AND OTHER SERVICES

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate
9811	Religious Organizations	$0.69	$0.69
9821	Business Associations	$0.69	$0.69
9831	Professional Health and Social Service Membership Associations	$0.69	$0.69
9839	Professional Membership Associations - Other	$0.69	$0.69
9841	Labour Organizations	$0.69	$0.69
9851	Political Organizations	$0.69	$0.69
9861	Civic and Fraternal Organizations	$0.69	$0.69
9921	Automobile and Truck Rental and Leasing Services	$0.69	$0.82 *
9961	Ticket and Travel Agencies	$0.69	$0.69
9962	Tour Wholesalers and Operators	$0.69	$1.92 *
9991	Parking Lots and Parking Garages	$0.69	$1.02 *

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SERVICES TO BUILDINGS AND DWELLINGS

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate	
9696	Grounds Maintenance	$3.51	$2.76	*
9726	Carpet Cleaning	$3.51	$3.51	
9951	Disinfecting and Exterminating Services	$3.51	$3.51	
9952	Window Cleaning Services	$3.51	$3.51	
9953	Janitorial Services	$3.51	$3.51	
9959	Services to Buildings and Dwellings - Other	$3.51	$3.51	

MISCELLANEOUS SERVICES

Newfoundland Industrial Classification		Calculated Rate	2004 Base Rate	
0211	Veterinary Services	$1.75	$0.94	*
0219	Services Incidental to Livestock - Other	$1.75	$0.94	*
0221	Soil Preparation, Planting and Cultivating Services	$1.75	$1.75	
0222	Crop Dusting and Spraying Services	$1.75	$1.75	
0239	Services Incidental to Agriculture n.e.c. - Other	$1.75	$1.31	*
0321	Services Incidental to Fishing	$1.75	$2.69	*
4552	Harbour and Port Operation Industry	$1.75	$1.75	
9731	Funeral Homes	$1.75	$1.75	
9732	Cemeteries and Crematoria	$1.75	$1.75	
9741	Private Households	$1.75	$3.84	*
9791	Shoe Repair	$1.75	$1.75	
9799	Personal and Household Services n.e.c. - Other (Including Massage Therapy)	$1.75	$1.75	
9911	Industrial Machinery and Equipment Rental and Leasing	$1.75	$1.75	
9912	Audio-Visual Equipment Rental and Leasing	$1.75	$1.75	
9919	Machinery and Equipment Rental and Leasing - Other	$1.75	$1.75	
9931	Photographers	$1.75	$1.75	
9949	Repair Services n.e.c. - Other	$1.75	$1.75	

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For information regarding the following employer topics please call:

Certificates of Clearance	(709) 778-1198
Coverage, Out-of-Province & Students	(709) 778-1209
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Base Rates & Classifications	(709) 778-1189
Experience Rating	(709) 778-1211
Registration	(709) 778-1307 (709) 778-1291
Management	
Director of Assessment Services	(709) 778-1139
Manager of Collections	(709) 778-1142
Manager of Assessments	(709) 778-1209

Assessment Services:
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